

AN
A C C O U N T
OF THE
S T A T E
OF

His Majesties Revenue,

As it was left by the Earl of

D A N B Y

At Lady-day, 1679.

In a LETTER to a FRIEND.

Occasioned by his Lordships

A N S W E R
TO

*An Examination of the State of the C A S E of
the Earl of DANBY.*

By the Honourable

Sir R O B E R T H O W A R D.

L O N D O N :

Printed for Thomas Fox, and are to be Sold at his Shop, at the
Sign of the Angel in Westminster-hall. 1681.

ACCOUNT

OF THE

REVENUE

FOR THE

YEAR

1860

AND

1861

SIR,



Is now some Months since I received your Commands, occasioned by my Lord of *Danby's* Answer to an Examination of a Book entituled, *The state of my Lord Danby's Case*, of which you desired me to give you as clear Satisfaction as I could, of the matter of Fact, especially relating to the Difference of the Accompt, How the King's Revenue was left charg'd *Lady-day* 79; which as you justly say, depends on the large Deductions set down by my Lord of *Danby*, the Charge by Tallies being seemingly agreed to on both sides.

I was not only willing to obey your Commands, but also inclined of my self, to give the Publick some Account of this, especially finding my Name often used by his Lordship; but how ingenuously sometimes, I leave others to judge by the following Account.

I had before now finished this, but the Sickneſs of my nearest Relations, and my long continuance at *Tunbridge-Wells* this Summer, hindred me from applying my self sooner to what I resolved upon. Besides, I could not till now obtain Certificates, from such places, as were to be the sure Proofs of what I should assert; being careful to set down nothing, but what I had Vouched from the Office or Records, to which it related; not desiring to meddle with Politique Disputes, nor to endeavour to support Reason or Matter of Fact with undecent Expressions.

You must not therefore, Sir, expect any thing of Argument, nor any thing in a digested Method; but as I

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meet

meet the Particulars, to my best knowledge I will set down the Matter of Fact.-----

The first thing that occurs, is about the 2707 *l. 5 s. 11 d.* shorth upon the Lord *Danby's* Accompt, when he was Treasurer of the Navy (*Page 2.*) the Sum is mistaken 40 *l.* perhaps false Printed.

The Matter of Fact is, His Lordship left the Treasurer of the Navy's Place in 73. and the Sum of 2747 *l. 5 s. 11 d.* was forgiven him by a Privy-Seal, bearing date the 21. of *February, 1676.* as the Examiner says; but whether 'twas used by my Lord, or kept in Money by him for so long a time, his Lordship best knows.

The next thing is about the 18 Months Tax, which was payable in six Quarterly Payments. *The Matter of Fact is thus.*

The first Quarter of that Tax was
charged by the Lord *Clifford* with } 200000 *l.*-----
the Sum of

The Second Quarter was charged with 199336 *l.*-----
And Signed, *Clifford.*

The Third Quarter was charged with 201000 *l.*-----
And Signed, *Osborne.*

And are so entred in the Receipt of the Exchequer.

I had then the Honour to be Secretary to Sir *Thomas Osborne*, who was then Lord Treasurer, as it must needs follow when he Signed this List of the Third Quarter, all which Original Lists are now in my hands.

The next thing is in the Sum, which the last Three Quarters of this Tax brought clear into the Exchequer, all Charges deducted, which his Lordship affirms to be but 565498 *l. 13 s. 10 d. 4.*

The Matter of Fact is thus. By the Records of the Exchequer there appears to have been paid upon those Three Quarters, to the day that my Lord *Danby* resigned the Treasurers Staff, the Sum of 584718 *l. 7 s. 5 d.* so that the mistake herein is 19219 *l. 13 s. 6 d. 4.* Besides, there was paid in the Name of Arrears, 7378 *l. 3 s. 5 d.* the one half of which may be presum'd to be apply'd to this
part

part of the Tax, and then the mistake will appear to be 22908 *l.* 15 *s.* 3 *d.* and this falls but little short of the Computation of the last Three Quarters in the Printed Copy by the Examiner of the Condition of the Revenue, how it was left by my Lord *Clifford*, in which Paper 'tis said, not expressly, but about 600000 *l.*

And for the Sum of 21163 *l.* 6 *s.* 8 *d.* which my Lord *Danby* says was charg'd on the Fourth Quarter of that Tax by my Lord *Clifford*, I know nothing of it; nor is it probable it should be so, since the disposition of the Third Quarter was Signed by him, as I have shewed before.

The next thing is about the Customs, and the Examiners words quoted, where he saies it will appear, *The Customes never yielded so much as in this Lords days.*

The Matter of Fact is true, and I believe the Customs at that time were Managed by most Excellent Commissioners; and that which did yet contribute more to it, was occasioned by the Wars abroad; insomuch, that the *English* were then the Carriers to most parts of the World.

The next thing that occurs, is, That my Lord *Danby* says, (Page 2.) the Examiner charges him, *With hindring Money from coming into the Exchequer, which was lent on the Fifth part of the Excise, and diverting it to other uses*; which my Lord says, is *Notoriously False*.

In this place, it seems, that rather than my Lord *Danby* would loose the advantage of so decent an Expression, of calling something notoriously false, he would Transpose some words, leave out others, and slip over all the matter of Fact, to make it like the Expression.

I find the words in the Examiner are these, (Page 7. line 30.) *For when Money was lent on the Credit of the Fifth part of Excise, he hindred it from coming in (which was often complained of publickly at the Exchequer by the Lenders of the Money) and diverted it to other uses.*

The words of the Examiner that are here Transpos'd, is perhaps to try to make it imply, that the Examiner does charge my Lord of *Danby* with hindring Money to be lent on the Fifth part of Excise; whereas 'tis plain enough,
it

it was for hindring the Money which was lent , to be repaid, according to the Act of Parliament.

The words left out are a whole Parenthesis, *viz.* (*which was often complain'd of publickly at the Exchequer by the Lenders of the Money.*) If this had been in , it would have seem'd strange that the Lenders of the Money should complain they were hindred to Lend ; and Money not Lent could not be diverted to other uses.

The Matter of Fact that is slipt over , is set down by the Examiner , Page 6, line 29. where speaking of the Fifth part of the Excise , his words are these , and can hardly be plainer express'd :

For the full 200000 l. was lent in his time , and at his going out on the 25th of March 1679, 83400 l. was left to pay, which since was paid by these present Lords Commissioners.

This 200000 l. was Lent in his time, by *Richard Kent* and *Charles Duncombe* Esquires, and there was left to pay at the time when he resigned the Treasurers Staff, as appears by the Records of the Exchequer, 83400 l. which was since repaid by these present Lords Commissioners , and is discharg'd in the Exchequer.

This Sum was part of the Charge left on the Revenue, which the Examiner did not include ; for the Accompt as it is set down by him , was onely of the Anticipations on the Revenue by Tally , and re-payment of Advance-Money : but I shall take notice of this, together with other more considerable Sums, in another place, when I come to consider of the Deductions my Lord *Danby* makes from the Charge. 'Tis likewise very true, that Mr. *Charles Duncombe* did often complain to me at the Exchequer, That my Lord *Danby* did hinder and divert the Money from being paid into the Exchequer , according as the Act of Parliament did direct ; and lest , Sir , you may doubt, whether if the Fifth part of the Excise had been duely paid in, it would have been sufficient to have repaid the 200000 l. the Matter of Fact stands thus.

Compute the Excise at 580000 l. *per Annum*, which it cer-

certainly yielded, a fifth part of which, from the 24th of June 1677, (at which time the Act commenced) to the 25th of March 79. being one year and three quarters, amounts to 203000*l.* which is 3000*l.* more than the Principal money, towards payment of Interest ; which in the whole was but 11920*l.* 10*s.* 4*d.* and would yet have been much less, had the fifth part been duely paid into the Exchequer to have discharg'd the Loans. As for the Moneys said to be paid by private Letters and Vouchers, pag. 2. *the matter of fact is thus.*

There must either be a *Great Seal* or a *Privie Seal* for the issuing of any Money in the Exchequer, tho' notwithstanding this General Discharge there : many considerable Sums so issued, particularly those in the name of *Secret Service*, are afterwards distributed to particular persons, oft-times by *Private Letters or Directions* ; and it yet more clearly appears by what hath been said in the foregoing Paragraph, that the 83400*l.* of the fifth part of Excise so diverted from coming in, was applied by this Lord to other Uses, in the assistance of his Management, &c. by his particular Directions, and was allowed to the Commissioners of Excise upon their Accompts : For it cannot be made appear, that any *Great Seal* or *Privie Seal* ever directed specially, any of this Money from the use it was appropriated to by Act of Parliament. And as for Talleys of Anticipation, at what time the Sums so Charg'd are paid, or when the Interest is to Commence, the Exchequer has no Cognizance of it ; and although the Accompt is made up by a Sworn Auditor ; yet his Computation of Interest must arise from *Private Vouchers*, and the Lord Treasurer and Chancellor of the Exchequer must allow the Accompt, upon the Credit of *Private Vouchers* : for they can have no *Publike ones* from the Exchequer, there being no Record of any *Real Issue* to vouch there ; and perhaps these present Lords Commissioners of the Treasury, having search'd into the nature of *Talleys of Anticipation*, and finding that by that way of disposing of Money, they never can have any Accompt, but what

must be made up by *Private Credit*, they endeavour to bring all things to be *Govern'd* by the Records of the Exchequer : for what Moneys they are forced to borrow, they borrow upon Loans made in the Exchequer ; and Mr. *Richard Kent* and Mr. *Charles Duncombe*, who have lent divers great Sums, have paid it into the Receipt of the Exchequer, where the Record will not only vouch the *Receipt*, but the *Issue* ; and of all Moneys so lent, the Accompt of Interest is made up by the Records ; and no Combination of Private persons in this Method can defraud the King.

The next thing is about the *Poll-Bill*, and the *Eastland-Merchants*, pag. 3. where my Lord *Danby* says, That Bill brought into the Exchequer but 256223 *l.* 2 *s.* 4 *d.* The Matter of Fact, as appears by the Records of the Exchequer, is thus.

There was paid upon that Bill to the 25th of *March* 79. the Sum of 249404 *l.* 4 *s.* 8 *d.* and no more : but the Loans made upon the Credit of that Act amounted to 252900 *l.* which Sum my Lord *Danby* had the whole disposition of ; and is what the Examiner charges him with.

The *Eastland-Merchants* were promised ready Money for their Goods, yet were wholly left unsatisfied ; and these present Lords of the Treasury have upon their Accompts since stated, made them Assignments upon the Hearth-Duty to the Sum of 186585 *l.* 18 *s.* 9 *d.* and have actually performed what this Lord can onely say for his best excuse that he intended to have done. And this is yet a farther Charge left on the Revenue, which the Examiner did not include.

By what has been said in the foregoing Paragraph, it appears, the *Weekly Certificates* in the Exchequer cannot be Proofs for Moneys dispos'd by *Talleys* of *Anticipation* : but my Lord *Danby* has been pleased to say the Cause is, That he has had out of the Exchequer some of those *Certificates* which have not been true, and that to the Mistake of Ten or Twelve thousand pounds in one week.

week. I cannot imagine what my Lord means by this ; for I suppose , had it been really so , I have not had so great a share in his Lordships favour , but that he would have made it appear in a more proper place , if he could have made good any such thing as is pretended.

The next thing is about the Argument concerning an Accompt of the *Pells* from *Easter 73.* to *March 79.* amounting to Eight Millions, &c. which my Lord *Danby* (pag. 4.) has made to be Ten Millions and more. The repetition of the former Sum I imagine is false Printed in the Examiner.

I shall not meddle with their *Arguments* , but agree with my Lord of *Danby*, that the 200000 *l.* on the fifth part of the Excise is twice reckon'd , it being included in the *Act for disbanding the Army* : And I do also believe some part of that *Tax* was not paid in his time ; but not finding any *Inferences* to be drawn from it , I have not given my self the trouble to Examine it : Since if the *Ordinary Revenue* , together with the *Accidental Taxes*, have not amounted to above Ten Millions, as this Lord alleges has been Publickly Accompted for at the *Pells* in that time ; it will necessarily follow, that the *Remainder* must be an *Anticipation* upon the Revenue , which will be best determined by the *Charge* he left upon it *Lady day 79.* in the *Matter of Fact* of which much depends ; and I will be as Clear as I can when I come to it.

The next thing is about *Secret Service*. My Lord *Danby* is pleased to say , pag. 5. The just Sum paid in three years Compleat was 252467 *l.* But by the Records of the Exchequer I finde paid in three years , viz. from *Lady day 76.* to *Lady day 79.* the Sum of 294916 *l.* 11 *s.* 4 *d.* whereof in Mr. *Berty's* name indeed 252467 *l.* 10 *s.* 5 *d.* besides the further Sum of 14640 *l.* as should be privately directed to be distributed in New-years-gifts by Mr. *Berty's* hands ; which Sum in the half years Accompt of the Exchequer , is placed under the Head of *Secret Service* , there being no other proper Head for it, according to the Methods of the Exchequer. This Sum being then
added

added to the former, will make the Total of Secret Service for those Three years to amount to 309556*l.* 11*s.* 4*d.*

As to the payment of my Lord Treasurers Pension of 8000 *l. per annum*, 'twas never included in the Accompts of Secret Service for those Three years, which I suppose the Examiner must mean: for it was alter'd by a Privie Seal bearing date the 19th of *July* 1676. to express the *particular Service* of that *Sum*; the first Payment to commence from *Christmas* 75. But neither when the Service was expressed, as well as before, did my Lord Treasurer ever pay Fees for *his Salary*, or the Chancellor of the *Exchequer* pay any for his, as the Examiner rightly affirms.

The next thing is in the *State of the Revenue* left by my Lord Clifford. The *Matter of Fact* is thus.

My Lord Clifford made a *State of the Revenue* the 10th day of *June* 1673. as follows, *viz.*

The Customs were Charg'd with about 153000 *l.* for the Navie, Ordnance, &c. and I hope this last Fleet will go neer to clear it.

Almost two thirds of the Rents of the Excise for the Quarter due at *Michaelmas* next, is charg'd for the Forces, Cofferer, &c.

All the Forces are provided for, until the 25 of *July*, and the last new additional Levies till *Michaelmas* next.

The Household is provided for until *Lady day* last.

The Treasurer of the Chamber until *Christmas* last, except the Old Arrear in the late Lord Treasurers time.

The Office of the Works until *Lady day* last.

The Great Wardrobe hath been supply'd from time to time, as their most pressing Occasions have required.

Tanger is Weekly provided for on the Customs.

The Ordnance hath had as much yearly in proportion as in the former Dutch War: but by reason that that Office hath not kept the Accompts, I cannot justly say how that Office stands.

The Victualler is paid within a small matter, except the last Agreement for the Land-men.

The

The first three Quarters of the Tax given by Parliament are assigned ; the three last are untouch'd ; which amount to about 600000 *l*.

There will be in *October* and *November* for payment of the Fleet and Yards, in ready money, these three following Sums.

From the Advance of the Excise 150000 *l*.

From the French Money 112500 *l*.

Upon the three Quarters of the Subsidy 080000 *l*.

The Chimney-money and Law-Bill are left free to be charg'd as there shall be occasion.

The Original of this *Paper* was drawn by Sir *Philip Lloyd*, by my Lord *Clifford's* directions, of which I have had a Copie by me ever since that time. I cannot say whose Hand it is directly ; but I can affirm this to be a true Copie of it ; and it was so acknowledg'd by Sir *Philip Lloyd*, to a Gentleman that I sent to shew it him ; but denied that *Paper* to be his hand.

I did after this, about the 21 of *June*, make some further *Examinations* for the Service of my Lord *Danby*, then Lord Treasurer ; and did presume, the increase of Charge on the Customs by that time was 92905 *l*. 17 *s*. 8 *d*. which if reckon'd together with the former Charge, makes up the sum of 245905 *l*. 17 *s*. 8 *d*. But in the same *Examination* I gave my Lord, the Excise agreed very neer with the sum in the Copie before recited.

I did also present the *Hearth-duty* to be Charg'd with 22318 *l*. 11 *s*. 0 *d*. but withal explain'd it in these words.

This Charge may be paid by the *Arrears of Hearth-money* due at *Lady day* last ; and at *Michaelmas* there will be half a year due to the King, which amounts to 67500 *l*. which at *Michaelmas* will begin to be paid by about 2500 *l*. per week ; so that the Variation herein will amount but to about 93000 *l*. in case my Lord *Danby* is pleased to give my Calculation the greatest Credit.

I do further acknowledge, in that *Paper* I presented my Opinion, that the Customs would not have paid its

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Charge

Charge at the *Christmas* following, probably by 40000*l.* but it seems the good management of the Customs, and the fulness of Trade, gave Mr. Mounteney occasion to write this Letter to me, which I have now by me.

S I R,

I Have a List sign'd by the late Lord Treasurer Clifford, and confirm'd by the present Lord Treasurer; the said List being wholly paid, onely 8400*l.* payable to the Treasurer of the Navie.

I do hear there are several Talleys struck on the Customs, but I know not of what value, nor to whom payable. I understand the persons have made their applications to my Lord Treasurer, and that my Lord intends to make a new List: which is all I can say to this affair.

Custom-house Lond.

10 Novemb. 73.

Sir, Your very humble servant,

Ri: Mounteney.

And it is very true I was then Auditor of the Receipt, and not Secretary to his Lordship at that time.

In the same Paper before mentioned, I likewise acknowledge to have given a short *State of the Revenue*, and the *Expences* for that Year; wherein at a General Guesß I calculated by way of Debtor and Creditor, that the *Expences* would exceed the *Ordinary Income* by One million one hundred sixty three thousand four hundred pounds.

I could not but admire at the ingenious use my Lord Danby makes of what I then presented: for I believe no unprejudic'd man could imagine, that I should give such a *State*, as that so great a Revenue as the King then had, should not supply the *Ordinary Charges of the Government* by above a Million in one year. But my Lord Danby was pleas'd to pick out of the Paper onely such words as he thought might be useful to his purpose: for had he exprest the true Cause I gave of such a *State*, (which was the time of the War) the matter had been explain'd; the *Expence* of the War being stated by the Commissioners

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ners of the Navie to amount in one year to the sum of 1400000 l.

And in the same *Paper* I also added in the *very next words* another *Calculation* for the *Ensuing year 74.* where my Lord *Danby* might have likewise found, if he had pleased, these words.

The State for the ensuing year 74, if in peace, will be

Debtor by Expence, Creditor by Income,

1167400.

1386500.

To Balance, 219100.

1386500.

So that by a like *Calculation*, in times of *Peace* the yearly *Income* would exceed the *Expence* by *Two hundred and nineteen thousand one hundred pounds.*

I will not make any further *Reflections* on these things, but keep onely to my *Rule of Matter of Fact.*

The last thing that occurs, is the *State of the Revenue* how it was left *Charg'd* by my Lord of *Danby* at *Lady day 79.* 'Tis set down by the *Examiner*, and not denied by my Lord of *Danby* (pag. 10.) to amount to the sum of 1485570 l. 16 s. 4 d. excepting one *Talley* of Mr. *Montague's* of 2443 l. which he says was paid in his time.

From this Charge my Lord *Danby* deducts these following Particulars, viz.

For the Advancement on the Excise, 270000

For the Advance on the Hearth-duty, 150000

" To be discharg'd by Orders to the Commissioners of Excise on the first Act for Disbanding, 101000

" More by Talleys on the surplus of the Excise for 30000 l. and 99000 l. being no charge on the Rent unless the surplus fail, 129000

" More by Talleys, which were to pay the Forces from *Lady day 1679* forwards to the instant July, which was 97 days beyond my time, 059588

" More

" More by Talleys on the Customs, made use	l.
" of to carry on the service of the Navie and	} 035000
" Ordnance beyond the said <i>Lady day</i> 79,	
" More by Talleys struck for Pensions upon	} 033000
" the two last Quarters of the Excise, viz. <i>Christ-</i>	
" <i>mas</i> 78. and <i>Lady day</i> 79. for payment of	
" which, Money was left in the hands of the	
" Commissioners of Excise, about	} 015000
" More by Talleys on the Customs restored	
" for Tynne deposited in Mr. <i>Kent's</i> hands,	} 002342
" More by Talleys on the Customs, account-	
" ed by the Examiner to be unpaid to Mr. <i>Mon-</i>	
" <i>ague</i> , which were paid in my time,	
Total,	794930

Thus have I set down the *Charge* as it is made up by the Examiner, as also particularly the deductions out of that *Charge*, as they are set down by my Lord *Danby*.

	l.	s.	d.
" <i>The Examiners Charge is</i>	1485570	16	4
" <i>My Lord Danby's deductions are</i>	794930		
So that by that Lord's Computation,			
the debts on the Revenue <i>Lady day</i> 79.	690640	16	4
amounted to no more than			

The Examination of these particulars must determine the *true State* of the *Charge* left on the Kings Revenue; which I shall endeavour to do with as much Candour and Clearness as lies in my power. But before I proceed to take the Particulars in their Order, I must take notice of one small *Mistake* of my Lord *Danby's*; for he reckons the *Advance* on the Excise 200000 *l.* more than really it was, which increases his Deductions: for the *Advance* was but 250000 *l.* and is so set down by the Examiner. But upon the Farm of the Excise let the 13 of *March* 1678, which was a little before my Lord *Danby* left the Staff, the *Advance* indeed was 270000 *l.* of which Sum his Lordship onely dispos'd of 58352 *l.* 9 *s.* 6 *d.* which being

being charg'd by Tally, was included by the Examiner; in the general Account of the charge on the Excise by Tallies.

But this *Mistake* is not of much moment, since I presume the Deduction it self is by no means allowable.

I shall take the *particulars* in the same order, as they are set down by my Lord *Danby*. The first two are of the same nature, *viz.* the

270000 l. advanced on the Excise, and the

150000 l. advanced on the Hearth-duty.

I cannot imagine why these should not be lookt upon as so much of the Debt left upon the Revenue: it seems as if it were implied, that it was never to be paid again; but his Lordship's reason for his opinion is, *That those Sums are a Security only for the Rent of those great Branches; which must always be done, if his Majesty were in the most plentiful Condition of his Exchequer.*

In Answer to this, I would in the first place ask his Lordship, What Security is now given for the Rent of the *Customs*, and what prejudice it would be to His Majesties Revenue, if these two branches of the *Excise* and *Hearth-Duty*, were managed as the *Customs* are, and not Farm'd; and then there were no necessity of such a *Security* (as his Lordship calls it) for the payment of the Rent.

As to my own opinion, I cannot but think, that these two *Branches*, managed as the *Customs* are; might be improved above what they now yield, as well as the *Customs* now exceed what ever they made to the King, when they were Farm'd; and whilst they also had an Anticipation upon them, by way of Security: And perhaps if this *Advance-Money* (that my Lord *Danby* would not have reckon'd as part of the Debt) were not in the way, they might at this time be managed in the like manner with the *Customs*, with equal advantage to the King's affairs, and prevent many Frauds and Bargains, that are this way sheltered.

And upon these several accounts this *Advance-Money*

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may

may very properly be called part of the Debt:

First, Because that until it is cleared, his Majesty is not at liberty to manage those two *Branches* to the best value.

Secondly, The *Matter of Fact* determines the Argument; for every Quarter the Sum of 22000 *l.* is really paid to those that advanced upon the *Excise*, and 17500 *l.* every half year to the Farmers that advanced upon the *Hearth-duty*; which certainly makes those two *Branches*, the one now Let for 460000 *l. per annum*, and the other for 160000 *l. per annum* so much less worth to the King every year as 88000 *l.* and 35000 *l.* amounts to: so that I presume I may justly conclude, this *Advance-money* must of necessity be accounted as a Debt left upon the Revenue; unless my Lord of *Danby* can demonstrate, that while those Sums are repaying the *Advance*, to those that lent the Money, the King does not receive the less for it.

The next Deduction, according to my Lord *Danby's* placing it, is 101000 *l.* that was to be discharg'd by Orders to the Commissioners of *Excise*, on the first Act for Disbanding. This 101000 *l.* and the 99000 *l.* mentioned in the next Deduction, amounting to the Sum of 200000 *l.* was double Security in the hands of Sir *John James* and Partners, to enable them to carry on the Payments that should be charg'd on the *Excise*: and in this perplexed Condition the present Lords Commissioners of the Treasury found it at Lady day 79.

The 99000 *l.* will receive its proper answer in the next Paragraph; and this 101000 *l.* to be discharg'd by Orders, did not come in, till some Months after, by the Tax on which it was assigned: nor was this Sum comprehended in the *Examiners Charge*, and therefore ought not to be deducted out of it; so that without either *Malice* or *Mistake*, the Charge on the Revenue was as it is set down by the Examiner, (notwithstanding this pretence) among others, of a deduction.

The next Deduction claim'd by my Lord of *Danby* is
129000 *l.*

129000*l.* on the *surplus* of the *Excise*; which my Lord would have to be no Charge on the *Revenue*, unless the *surplus* fail, which is not likely.

These are my Lord's words, but not intelligible by me, while I take the *Surplus* and the *Rent* both, to be part of the *Kings Revenue*; so that in my opinion, if the *Surplus* was charg'd with this Sum, the *Revenue* was also: and sure my Lord of *Danby* was of the same opinion, a little before his going out; for he had almost compleated a Bargain, to part with the King's title to the *Surplus*, for a considerable Sum of Money: and I am sure it hath been esteemed by the present Lords Commissioners as a part of the *Revenue*, and so considerable a part, as hath sometimes come in very seasonably, for many important occasions.

But to make this yet more clear, by matter of fact, 'twill be proper to shew the *Kings title to the Surplus*, by this short Account, *viz.*

The *Excise* formerly let in *absolute Farm*, was now granted to Mr. *George Dashwood* and others for three years, under a certain *Rent*, with several Limitations and Restrictions for the *Kings* advantage, *viz.*

1. The King had a Power to make Orders for the better regulating the Farmers and their Officers.
2. The Commissioners were obliged to keep fair Books of Accompts, of all the Duties of *Excise* by them received, and upon Oath to give up such Books.
3. A certain Sum was consented to, for the yearly Salaries and Allowances to the Sub-collectors and other inferior Officers; and in case less than that Sum should be expended, the overplus was to be accounted and paid to the King.
4. That at the determination of the said Term, in case the whole Duty of *Excise* made more than the reserved *Rent* payable by the Patent; they the said *George Dashwood* and others were to have a further allowance for their Care of Management, proportionable to the overplus, and the residue of the said overplus to be paid to the Commissioners of *Excise* for His Majesties use.

These Conditions perhaps had two Respects; one, that the

the Excise was better paid when Collected for the *King*, than to *absolute Farmers*; the other, to try to Improve it. But however, it appears clearly by the whole, that the *King* had as much right to the *Surplus*, as the *Real Rent*: and since all Profits arising by the Duty of Excise, are alike the *Kings Money and Revenue*, To allow this a *Deduction*, were likewise to agree, that the *Talleys* so struck upon the *Surplus*, were never to be paid again.

I may therefore presume to affirm confidently, that whatever, either of the *Rent* or *Surplus*, had any Charge upon it, may very justly be esteemed as so much *Debt* left on the *Revenue*. And thus I hope 'tis evident, that of these three first *Particulars*, (by much the most considerable part of the *Deductions*) there is no Colour for allowing the least tittle of them.

The next deduction claim'd by my Lord Danby is the sum of 59588 l. which was charg'd by Talleys to pay the Forces from Lady day 79. forwards to the first of July, being 97 days beyond my Lord Danby's time.

This Particular I have Examined with the *Pay-master of the Forces*, and 'tis acknowledged by him to be very true. This *Deduction* therefore ought to be allowed; and when I sum up the whole, I will accordingly substract it.

The next Deduction is for Talleys on the Customs made use of to carry on the Service of the Navie and Ordnance beyond the said Lady day 79. amounting to 35000 l.

Concerning this Particular, I have received a Certificate from the Office of the Ordnance, very contrary to what is asserted: for they say, That the late Master of the Ordnance did obtain from my Lord of Danby, when Lord Treasurer, something like a Settlement, but onely by a verbal promise, of 41600 l. per annum to be constantly paid out of the Customs by 800 l. per week, for defraying the ordinary expence of the Office, and to commence from Midsummer 1677.

That this continued to be paid but till Feb. 10. 77. being 33 weeks, amounting at that rate to 26400 l. which yet was not fully paid before the 13 of May. 1678.

So that at Lady day 1679. the Office was in arrear of this

this allowance no less than 58 weeks, that is 46400 l. and from Lady day 79. to Midsummer last 1680. being one year and a quarter, 52000 l. in toto 98400 l.

Whereof received, March 19. 1678. by a Talley struck upon the Customs, by order of the late Lord Treasurer, 10000 l. for the ordinary expence of the said Office for one Quarter, ending at Midsummer 1678.

More at several times by order of the Right Honourable the Lords Commissioners of his Majesties Treasury, for the ordinary expence thereof till the 24 of June 1680. the sum of 21414 l. 6 s. 3^d. in toto 31414 l. 6 s. 3^d.

So that then, viz. at Midsummer last past, supposing the said allowance of 800 l. per week to be continued to this Office, there was in arrear the sum of 66985 l. 13 s. 8^d.

That no Talleys struck upon the Customs before Lady day were applicable to any service done since that time.

Signed

Office of Ordnance,
9 Septemb. 1680.

Jonas Moore. Edw. Sherburne.
Edw. Conyers. G. Wharton.

These are the words of the Certificate; which in stead of allowing any such thing as a Provision for carrying on the service of the Navie and Ordnance beyond Lady day 79. it Charges an Arrear of 36000 l. (allowing the Talley of 10000 l. struck the 19 of March 78. as present payment) left at that time, in stead of the sum of 35000 l. to carry it on beyond that time. This as to the Ordnance seems a strange Mistake; and what relates to the Navie will appear as unluckie, when I come to give the Accompt of that Particular, in the Charge that is to be added.

The next deduction is for Talleys struck for Pensions upon the two last Quarters of the Excise, viz. Christmas 78. and Lady day 79. about the sum of 33000 l. for payment of which, Money was left in the hands of the Commissioners of Excise.

This Particular could be determined no way properly but by the Commissioners of Excise, from whom I have received a Certificate sent the 15 of Septemb. 1680. viz.

F

That

That all Moneys received by the late Commissioners of Excise, are by them disburs'd and accompted for, excepting what is remaining at the foot of their Accompt; and that it doth not appear unto us that any such sum as 33000 l. was at any time left in the said Commissioners hands for payment of Pensions.

Excise Office.

Signed

Den. Ashburnham.

Rob. Huntington.

Cha: Davenant.

These two last deductions therefore cannot be allowed, unless my Lord of Danby could likewise finde out a Notorious Falshood in the Certificates of the Offices.

The next deduction is for Talleys upon the Customs restored for Tynne, which was deposited in Mr. Kent's hands, amounting to the sum of 15000 l.

I have obtained from Mr. Kent and Mr. Duncombe, the Accompt of this Tynne, that I may be as clear as I can in matter of Fact.

The Accompt sent me was thus, by way of Debtor and Creditor.

Tynne-Accompt Dr.

1678.		l.	s.	d.
Sept. 11.	To Money lent	31220	17	
79. Aug. 13.	To so much allowed to Cha: Duncombe Esq; and Comp. for Commission for selling and managing the Tynne,	711	7	
13.	To Money paid to the present Lords of the Treasury,	4395	3	6
		36327	7	6

1679.	Tynne-Accompt Cr.]	l.	s.	d.
May 13.	By Talleys on the Customs	10000		
Aug. 13.	By the product of the sale of the Tynne,	26327	7	6
		36327	7	6
				By

By which *Accompt* it appears, that in stead of 15000 *l.* claim'd by my Lord of *Danby*, there is but 4395 *l.* 3 *s.* 6 *d.* to be allowed as a *Deduction*; which I shall likewise *substract*, when I come to sum up the whole.

The next and last *Deduction*, is for *Talleys on the Customs*, accounted by the *Examiner* to be unpaid, amounting to 2342 *l.* which were paid (as my Lord says) in his time.

I sent to Mr. *Kent* the *Cashier* of the *Customs* concerning this Particular, who sent me word he could not finde any such *Talleys*: however, by reason I have no direct *Certificate*, I will rather admit it as a *Deduction*, than dispute it.

The *Deductions* then to be allowed are,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1. The <i>Talleys</i> to pay the <i>Forces</i> for- wards to the first of <i>July</i> ,	59588		
2. The Balance of the <i>Tynne-Accompt</i> ,	4395	3	6
3. Mr. <i>Montague's Talleys</i>	2342		
	66325	3	6

The true state of all, I conceive then to be thus:

The <i>Examiners Charge</i> was	1485570		
From which <i>subtracting</i> the <i>Deducti-</i> <i>ons, which are</i>	66325	3	6

The *Remaining Charge* will be 1419244 16 6

And that the *Matter of Fact* may yet more clearly appear, how the *Kings Revenue* stood Charged when my Lord *Danby* left it; I must also add three other *Particulars*, amounting to 655634 *l.* 19 *s.* 6 *d.* (of which Sum, the present Lords of the *Treasury* have paid and satisfied Four hundred seventy eight thousand six hundred forty six pounds eighteen shillings six pence, viz.

1. The <i>Monies</i> left unpaid on the <i>Fifth</i> part of the <i>Excise, which was</i>	83400
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2. The

2. The Debt to the Eastland Merchants, paid by Talley on the Hearth-money, which was

l.	s.	d.
1865	85	19 9

3. Upon the return of Sir John Norborough's Fleet, (which had been a long time at Sea) there became a great debt upon the Navie, which being computed to Lady day 79. amounted to 385648 l. 15 s. 0 d. The particular Accompt I had in two Certificates from the Navie-Office ; of which sum, these present Lords of the Treasury have satisfied the sum of 208660 l. 18 s. 9 d. Ships yet unpaid in the List, amounting to

60273 l. 15 s. 0 d.

and the remaining sum to compleat the debt above mentioned, being

268934 l. 13 s. 9 d.	}	385648 19 9
116714 l. 6 s. 0 d.		

is supposed either to be paid by Tickets before the 25 of March 79. or is still unpaid.

The total of those three particulars

655634	19	6
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To which adding the Charge on the Revenue before computed, amounting to

1419244	16	6
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2074879 16

The total of the whole Charge left on the Revenue at Lady day 79. by this Accompt, appears to be, Two Millions seventy four thousand eight hundred seventy nine pounds sixteen shillings.

And as to the Proof of all these three Particulars,
 The first, concerning the fifth part of the Excise ;
 The second, concerning the Eastland Merchants ;
 The Records of the Exchequer will be the Evidence: and for
 The third Particular ; concerning the Navie and Fleet
 under the Command of Sir John Norborough,
 The Charge is according to the two Certificates before
 mentioned, which I have now by me, together with the
 others ;

others ; and am ready to shew them to any, that doubts the truth of the Particulars.

And these present Lords of the Treasury will be the truest Judges, whether these *Charges* are justly Computed ; to whom I submit it ; and shall gladly acknowledge my Errour, if they do not feel the *Matter of fact* to be too true.

There is nothing more remains as I see, that concerns Me, or *Matter of fact*, but a Paper delivered by Me, to his Majesty, the 5th of March 75. which was almost three years after this Lords having the Staff.

I have not the Copy by me ; but I remember I delivered such a Paper to the King, and did it out of a sense of Duty, to offer to him, whether He in his great Prudence would think fit to make some *Suspensions*, and upon that, declare payment of the *Residue*, which the Revenue would not bear.

I do believe, that as near as I could then guess, the *Income* would be short of the *proportion'd Expence*, by the Sum mentioned by my Lord Danby, Pag. 13. of 519143*l.* 1*s.* 6*d.* which only shews the *Matter of Fact*, how much the Revenue was impair'd, from June 73. to March 75.

And the *State of it*, as it is here now represented, shews as well, how much it was impair'd from March 75. to Lady-day 79. And His Majesty I doubt not but remembers, that I gave him often notice of my apprehensions, how much the Revenue was like to suffer, by the way of *Management* ; and therefore my *Proposition* to the King, to find a *Weekly Credit*, was to help to pay off all Tallies, and to bring the *Government of the Kings Revenue by Specie into the Exchequer*, in which those *Frauds* that had been committed, would infallibly have been avoided. Which is quite contrary to what my Lord Danby mentions, p. 12. of putting the Three great Branches into the hands of Undertakers ; and a thing I never thought of. But the *Propositions* I presented to the King, I offered to prove ; and could have made good, if he had thought it for His Service ; which I can make appear by Men of the greatest Quality,

if required of me; and to evidence that 'twas my constant judgment, that *Tallies of Anticipation* would be the *ruine of the Revenue*, I presented to my Lord Danby at *Windsor*, not long after he received the *Staff*, my thoughts of it; and how it was at that time in his Lordships power, to place it in the *right way of Management*; upon which he commanded me to put it in Writing, which accordingly I did; and in that *Paper* there appeared no difficulty, but upon the Debt due to Sir *Stephen Fox* by *Tallies* on the *Excise*, to whom I was commanded by his Lordship to impart the *Scheme*; who seeing it for the *Kings Service*, freely consented to receive his Debt by the week, by which means the *Revenue* might have been reduc'd to that way of *Management*, as would have hindred many disadvantages to the *King*, which since that has hapned.

I only give this short Account, to shew what my judgment ever was concerning *Tallies of Anticipation*, and am at last extreamly satisfied, to see my constantly declared Opinion approved by the proceedings of these present Lords Commissioners of the Treasury, who use their endeavours to bring the *Kings Revenue* as fast as they can, to be Govern'd by *Retord*, according to the *Rules* and *Methods* of the *Exchequer*, which is the *Common Law* of England.

Thus, Sir, I have endeavour'd to be so clear in what I have done, that it may admit no Contradiction; at least, I am not Conscious to my self, that I have not in every thing acknowledged *Truth* where it appeared, nor have denied or asserted any thing, but what I had proofs to justify me in; and hope it may give that satisfaction which is desired by you, and intended by

S I R,

Octob. 13. 1680.

Your most Humble and Obedient Servant

R. O. HOWARD.

F I N I S.

E R R A T A.

Page 5. line 34. read *vouch* it there. p. 9. l. 24. r. *examination*. p. 11. l. 7. r. *if in peact*. l. 25. r. *advance* l. 34, 35. r. *the first of July*. p. 12. l. 21. r. *debt*. p. 20. l. 21. should be a stroke, being the summing up a Sum, thus